

MESSAGE NO: 1111305 MESSAGE DATE: 04/21/2011

MESSAGE STATUS: Active CATEGORY: Countervailing  
TYPE: LIQ-Liquidation PUBLIC ☒ NON-PUBLIC ☐  
SUB-TYPE: OUTSCO-Out of Scope

FR CITE: 73 FR 9998 FR CITE DATE: 02/25/2008

REFERENCE  
MESSAGE #  
(s):

CASE #(s): C-570-923

EFFECTIVE DATE: 02/25/2008 COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: TO

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: COUNTERVAILING DUTY SCOPE RULING ON RAW FLEXIBLE MAGNETS FROM THE PEOPLE'S REPUBLIC OF CHINA (C-570-923)

NOTE: NOTICE OF LIFTING OF SUSPENSION OCCURRED ON THE MESSAGE DATE LISTED IN THESE INSTRUCTIONS. SEE PARAGRAPH 5 BELOW.

1. COMMERCE RECEIVED A SCOPE RULING REQUEST FROM SMITH-WESTERN CO. COVERING DECORATIVE REFRIGERATOR MAGNETS. COMMERCE ISSUED A FINAL SCOPE RULING ON 04/15/2011, FINDING THAT THE DECORATIVE REFRIGERATOR MAGNETS IMPORTED BY SMITH-WESTERN CO. ARE NOT WITHIN THE SCOPE OF THE COUNTERVAILING DUTY ORDER COVERING RAW FLEXIBLE MAGNETS FROM THE PEOPLE'S REPUBLIC OF CHINA (C-570-923).
2. COMMERCE DETERMINED THAT THE DECORATIVE REFRIGERATOR MAGNETS IMPORTED BY SMITH-WESTERN CO. WERE OUTSIDE OF THE SCOPE OF THE COUNTERVAILING DUTY ORDER BECAUSE THEY ARE AFFIXED TO A RIGID MATERIAL THAT RENDERS THE PRODUCT INFLEXIBLE AND/OR BECAUSE THEY BEAR PRINTED TEXT AND/OR IMAGES. THEREFORE, THE DECORATIVE REFRIGERATOR MAGNETS DESCRIBED IN THE SCOPE RULING REQUEST FILED BY SMITH-WESTERN CO. ARE NOT WITHIN THE SCOPE OF THE COUNTERVAILING DUTY ORDER COVERING RAW FLEXIBLE MAGNETS FROM THE PEOPLE'S REPUBLIC OF CHINA.
3. EFFECTIVE 02/25/2008, THE PUBLICATION DATE OF THE DEPARTMENT'S AFFIRMATIVE PRELIMINARY DETERMINATION, TERMINATE SUSPENSION AND LIQUIDATE ALL UNLIQUIDATED ENTRIES ENTERED, OR WITHDRAWN FROM WAREHOUSE OF THE DECORATIVE REFRIGERATOR MAGNETS LISTED ABOVE.
4. REFUND ANY CASH DEPOSITS WITH INTEREST AND RELEASE ANY BONDS RELATING TO DECORATIVE REFRIGERATOR MAGNETS LISTED ABOVE.
5. THESE INSTRUCTIONS CONSTITUTE NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF DECORATIVE REFRIGERATOR MAGNETS ENTERED, OR

WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION ON OR AFTER 02/25/2008.

6. THE ASSESSMENT OF COUNTERVAILING DUTIES BY CBP ON SHIPMENTS OR ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS, OR ASSESS INTEREST ON UNDERPAYMENTS, OF THE REQUIRED AMOUNTS DEPOSITED AS ESTIMATED COUNTERVAILING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED COUNTERVAILING DUTIES BEFORE THE DATE OF PUBLICATION OF THE COUNTERVAILING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE PAYMENT OF ESTIMATED COUNTERVAILING DUTIES IS REQUIRED THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

7. FOR ALL OTHER SHIPMENTS OF RAW FLEXIBLE MAGNETS FROM THE PEOPLE'S REPUBLIC OF CHINA NOT COVERED BY PARAGRAPH #2 ABOVE, YOU SHALL, UNLESS OTHERWISE INSTRUCTED, CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED COUNTERVAILING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.

8. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTAM AT THE OFFICE OF AD/CVD OPERATIONS, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY O3:EBG).

9. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

MICHAEL B. WALSH

## Company Details

\*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party